## INTERNAL REVENUE.

Schedules of Taxes Assessed in the Fifth District in 1867 and 1868—Returns by Ranks and Insurance Companies—Gross Receipts of Ferry Companies and Theatres—Manafacturers' and Special Taxes.

Below we furnish our readers with an accurately

repared statement of the assessments made by and under the authority of David Miller, United States assessor of the Fifth Collection district, in this city, uring the twelve months ending March 1, 1868, comparing the items in the several exhibits herein iven, with the "classified abstract" in use in the assessor's office, for the preceding twelve months. assessments is perceptible, which is readily accounted for, principally by the unsettled state of the country and a serious decline in trade through various causes. Associated at the present period with As-sessor Miller are thirteen assistant assessors, whose promptitude in despatching the annual business devolving upon them seems not to be equal-led at this time in this city or Brooklyn. The offices of the Assessor and Collector, which up to April 1, 1868, were located at No. 563 Broadway, are now at No. 338 Broome street, in the Mechanics and Traders' National Bank Building, at which place a considerable amount of business is being attended to, in the manner of copying, auditing and collecting the annual (income) taxes for the year 1867 and the special taxes (formerly termed "licenses"), which

expire May 1, 1869.

The district, though of small area, is divided into eleven divisions, comprising the Seventh, Tenth, Thirteenth and Fourteenth wards.

The Collector of the Fifth is Lewis J. Kirk, vice

The Collector of the Fifth is Lewis J. Kirk, vice Joseph Hoxie, resigned. The attachés of his office are Messrs. J. A. Phillips, Deputy Collector; J. Hunt, cashier, and Charles Boole, general assistant.

While the late "amendatory act" of the act of June 30, 1864, relieves all but certain specified manufacturers from a monthly tax upon the sales of their products at the place of manufacture on and after April 1, 1868, it nevertheless holds every manufacture for taxes due prior to that date and not paid to their respective collectors. It is estimated that

April 1, 1863, it nevertheless holds every manufacturer for taxes due prior to that date and not paid to their respective collectors. It is estimated that by this extraordinary repeal of sections ninety-four and ninety-five of the above mentioned act at least \$40,000 per month in taxes from this source of revenue will be swept away, as it were, from the collections of this district after April 1.

The annual inst for the present year has been completed and will be open for inspection on May 1, and for a period of ten days thereafter, within which time appeals from erroncous and excessive taxes against those charged therein will be heard by the Assessor and determined upon.

In the several schedules of assessments here presented the time commences with the month of March, 1867, unless otherwise specified:

Tax assessed on manufactures.

\$40,622
Tax assessed on special taxes (dicenses).

182,126
Tax assessed on special taxes (dicenses).

182,126
Tax assessed on income.

119,241
Tax assessed on income.

119,241
Tax assessed on and taxes in schedule A.

2,921
Tax assessed on and taxes (dicenses).

24,712
Tax assessed on bank and insurance companies, dividends and profits.

24,712
Tax assessed on distilled spirits.

30,265
Fines, &c. received in compromise.

1,677
Unassessed penalties.

242
Grand total.

\$1,245,713

Grand total \$1,245,713
AGGREGATE AMOUNTS OF MONTHLY AND ANNUAL
LISTS FOR 1866, 1867 AND 1868—A COMPARATIVE
TABLE. 78,050 17,127 80,784 125,069 107,034 88,513 87,283 1868. 62,137 63,171

Total. \$1,805,785 \$1,245,713

The principal subjects of tax in this district are refined sugar, cigars and tobacco, distilled spirits, income, dividends of incorporated companies and the gross receipts of theatres and ferries. To give the reader some knowledge of the increase and decrease in taxes under the several heads just enumerated during the last year, as compared with the previous year, we append the following statement:

		1866-7.	1867-8.
B	lefined sugar, tax	\$164,018	\$142,641
C	igars, tobacco and snuff, tax	123,624	96,742
	distilled spirits, tax		30, 265
1	ncome, tax lividends, capital, circulation		119,241
188	and deposits	82,392	34,386
0	n the gross receiptsof theatres		
	and ferries	27,194	51,691
L	egacies and successions	7.519	9,827
-	GROSS RECEIPTS OF TH		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		Returns.	Tax.
N	iblo's theatre		\$9,476
P	astor's Opera House	81,754	1,635
N	. Y. Stadt theatre	111,967	2,239
1	utier's theatre	50,447	1,008
	heatre Comique	50.118	1,002
	GROSS RECEIPTS OF FI		1,002
N	Y. and Brooklyn Ferry Co	601,435	18,043
N	avy Yard Ferry Co	32,206	805
	AXES ASSESSED ON RETURNS OF	CARITAL	AVD DE
	POSITS OF BANKS AND INSUI		
	riental Bank, on capital and dep	osits	\$6 180
1	nstitution for the Savings of Merch	ants' Cle	rks.

Boilers and tanks..... Bolters and tanks
Boots and shoes
Candles
Cardiages
Chemicals, uncompounded
Checolate and cocoa.
Cligars of all descriptions
Liothing of fur
Coffee, roasted and ground
Confectionery, by the pound and otherwise.
Cutlery utlery .... 

 Gas nxtures and chandeliers.
 5,742

 Hats, caps, bonnels, &c.
 36,862

 Hoop skirts.
 1,385

 Iron manufactures and castings
 10,708

 Lamps and lanterns.
 6,857

 Machinery.
 34,807

 Paper collars.
 1,666

 Photoconics.
 1,666

Saddlery, trunks, values, &c.	2,490
Safes, fire and burgiar proof	716
Scales	852
Sewing machines	63,855
Silverware	6,454
Shuff	6,454

Spices and mustard, ground......

Steam and marine engines...... 
 by ares, Britannia and plated.
 72

 grows of the companies.
 70

 Ferry companies.
 15,841

 Insurance companies.
 6,836

 Fransportation of passengers.
 178

 Steamboat receipts.
 629

 Theatrical performances
 15,850

 Advertisements.
 3ALES OF DEALERS, ETC.
 

and stock 1,292
Builders and contractors 1,292
Builders and contractors 2,150
Butchers, retail 2,173
Caim agents 4
Confectioners 316

okers—cattle, commercial, pawn, produce

	5750 F.S	1EM
Dealers, retail		18,207
Dealers, wholesale	CONTRACTOR STATE	18,699
Dealers, retail liquor		18,625 22,314 1,791
Dealers, wholesale liquor		1.791
Dentists		130
Distillers of spirituous liquors		1,591
Eating houses		1,021
Exhibitions not provided for	************	
Express carriers	***********	245
Grinders of spices and coffee	*************	483
Hotels, yearly rental	************	4.941
Steamers, boarding passengers.		100
Insurance agents	***************************************	119
Intelligence office keepers		155
Lawyers	**********	7,508
Manufacturers	**********	13,919
Pedlers, all classes	************	3,080
Livery stable keepers	***************************************	207
Photographers		263
Plumbers and gas fitters		415
Physicians and surgeons		1,299
Real estate agents		638
Rectifiers		1,425
Theatres, &c		566
Tobacconists		1,996
MISCELLANEOU	18.	197
Cotton		
Distilled spirits		. 30,265
Fines, penalties and moieties, &	C	. 10,603
Unassessed penalties		. 2,62
RETURNS OF DIVIDENDS AND	PROFITS OVE	R DIVI
DENDS DECLARED BY BANKS A	ND INSURANC	E COM
PANIES.		****
Institutions. Dividend	1. Profits.	Tota
Bowery National Bank		\$1,10
N. Y. Bowery Fire Ins. Co. \$37.883	\$22,000	1.89
Mechanics and Traders'	STATE STATE STATE	1,00
National Bank 63,158	14.295	3.87
Oriental Bank 31,578		3,95
National Butchers and	-1,00m	0,00
Drovers' Bank 84.210	45,837	6,50
Pacific National Bank 66,741		4.33
Tradesmen's Ins. Co 9.47		89
Stuyvesant Ins. Co 10,500		52
Danida Dina Ina Ca no co		

National Butchers and		
Drovers' Bank 84	210 45,837	6,502
	,741 20,000	4,337
Tradesmen's Ins. Co	9,474 8,494	898
	0,500 —	525
	6,562 6,015	1,628
Aggregate amount of tax		\$24,712
RECAPITULATION OF TAXES SURANCE CO	PAID BY BANKS	AND IN-
	1866-7.	1867-8.
On bank dividends	\$32,517	\$11,658
On bank and insurance con		0.000
profits over dividends dec		9,307
On insurance companies' di		3,747
Ou Dank Capital	1,290	1,235
On bank deposts	30,548	8,438
On bank circulation	1,103	None.
On insurance companies' pr	emiums 7,972	6,836
Total tax	\$90,364	\$41,222
A COMPARATIVE SCHEDULE	PTAXES ASSESSE	DONTER
PRINCIPAL MANUFACTURES	RETURNED MON	THLY.
	1866-7.	1867-8.
Carriages	\$29,653	\$20,394
Iron manufactures	74,294	10,709
Common soap	51,979	31,555
Jewelry and imitations	10,995	8,961
Machinery		34,897
Fur clothing	41,367	84,547
Furniture	121,335	61,943
Pianos	19,652	13,617
Silverware	19 430	R 455

The state of the s	
Pianos 19,652 13,617	
Silverware 12,439 6,455	
Sewing machines 51,542 63,859	Coop
Hats, bonnets and caps 19,146 30,868	Coop
Steam and marine engines 9,600 7,315	Cox
WHOLESALE DEALERS IN MERCHANDISE AND LIQUORS	Cros
WHOSE SALES FROM MAY, 1867, TO APRIL 1, 1868,	
<ul> <li>EXCEEDED \$200,000 AND WERE TAXED \$1 PER \$1,000.</li> </ul>	Curt
Andrews, Sanford & Smith\$799,000	Curt
Andrews & Bros., W. D 506,000	Curt
Benedick & Co., Orrin 568,000	
Briggs, Alanson T 994,000	Durk
Baldwin & Co., N. A 283,000	Edw
Bouton & Smith 211,000	Eldr
Brush, Sylvester 206,000	Erha
Bosworth, White & Belcher 213,000	Fare
Baldwin, Rice & Reed 588,000	Farr
Clark & Sons, Samuel 203,000	Gree
Collins & Brush 337,000	Griff
Corbitt & Co., P	Harr
De Graaf & Taylor 363,000	
Dannat & Bros 233,000	
Davis & Benson	
Duden, Freres & Co 358,000	Hen
Foster & Co., W. R 448,000	How
Floyd, Benjamin W	Hun
Gramm, William	
Golding & Dunlap 244,000	
Gardner, William	John
Gunther & Sons, C. G	
Handbroot P. V. & Co. 501,000	Kaki

Gunther & Sons, C. G. 301,000
Haughwout, E. V. & Co. 504,000
Herman, Simon. 908,000
Hoover, Stone & Co. 222,000
Hogersoil, Walson & Co. 401,000
King, E. J. & Sons 372,000
Lord & Taylor, (Grand street). 443,000
Lord & Taylor, (Grand street). 2073,000
Moore & Sealey Brothers. 502,000
Marsh, White & Co. 667,000
Marsh, White & Co. 667,000
McKee & Judson. 465,000
McKee & Judson. 465,000
Meyerberg, R. & Co. 315,000
Meyerberg, R. & Co. 315,000
Moynan, Geo. & Co. 234,000
Noel, Saurel & Antoine 540,000
New York Condensed Milk Co. 508,000
Pettee, Daniel L. 567,000
Piummer & Mitchell. 446,000
Ridiey, Edward. 424,000
Shethar, Nichols & Co. 1,027,000
Sherman Brothers 247,000
Sherman Brothers 247,000
Timiny & Co. 1,007,000
Theory & Co. 297,000
Tweedle, Jr., & Co., J. 407,000
Valentine & Brothers, A. 246,000
Tweedly & Co. 297,000
Tweedle, Jr., & Co., J. 407,000
Valentine & Sons, S. 683,000
Word & Co., John. 312,000
Word & Co., John. 312,000
Ward & Co. 314,000
Ward & Co., John. 312,000

Pacific Sugar Refining Co...\$701,332 2 \$14,026

N.Y. Steam Sugar Refining Co...\$501,332 2 \$14,026

N.Y. Steam Sugar Refining Co...\$500,352 2 30,077

William P. Brecke...\$53,001 2 10,700

The Place Sugar Refinery...1,483,935 2 29,679

The Writer of your financial article in yesterday's number of your valuable paper endorses the action of the Honse of Representatives in regard to Mr.

, Income Keturns.				
The following is a list of incomes over \$10,000 per				
annum in the Fourth, Sixti				
	and winter conceeded dis-			
tricts of this city:-	Annual Control of the			
FOURTH 1	DISTRICT.			
Aigner Godfrey 19,380	Peyser D. M 16,904			
Ahrens C. H. F 19,124	Price James 12,476			
Collis David 44,224	Pyle James 11,267			
Delmonico Sirio 14,686	Roche Walter 15,500			
Dix Morgan 10,421	Ronalds T 10,251			
Du Bois G. B 28,855	Ronalds L. P 11,701			
Freygang Gustav 18,765	Ronalds G. L 11,336			
Glinn Christian 11,453	Stuart Alexander 86,448			
Hoagland Hudson. 46,799	Thomas C. R 10,074			
Hotop Francis J 28,240	Tucker Wm 12,784			
Kerr Wm. J 10,000	Walton John B 24,087			
Kittel Joseph 12,075	Waterbury Benj\$13,598			
Lord Rufus L 97,609	Wood D. A 15,126			
Lydig P. M 14,717	Wyant Samuel 10,789			
SIXTH D	ISTRICT.			
Aaronson Harris 10,633	Morrell Robt 20,834			
Albinola G 10,348	Morris Eliza T 13,120			
Alsop Jos. W 19,790	McAdam Quentin. 10,079			
Alsop Annie E 15,095	McCurdy R. H 34,215			
Astor Wm. B \$977,452	McGreggor Mary 15,839			
Baldwin Austin 18,144	McLaughlin Alex 16,011			
Bianck Thos. J 11,041	Nevins Peter J 10,490			
Booth Otis W 12,426	Nocil August 12,202 Oakley Gilbert 14,152			
Bronson Oliver 19,543	Oakley Gilbert 14,152			
Blunt Orison 21,953	Odeil Isaac 28,837			
Chauncey Fredk34,755	Ottendorfer Os 74,116			
Chesterman Geo 19,266	Parker Willard 38,348			
Clark Albert 36,622	Pearson J. G 14,547			
Cobb Carlos 22,859	Peet Eleazer 11,015			
Compton A 14,459	Post Jotham 12,691			
Cornell Wm. W 215,394	Post W. B 67,302			
Couch William 11,732	Pearsall Francis(es-			
Danser M. H 15,413	tate of) 30,721			
Denison Charles 12,737	Quincy John W 15,383			
DeSancho A. C 41,708	Ruinelander W. C. 104,747 Roosevelt C. V. S. 93,086			
Dexter Henry 15,852	Rooseveit C. V. S 93,086			
Dexter Henry 15,852 Davis Robert K., 10,704	Roosevelt J. (As-			
Donaldson J. J 19,047	signees) 61,342			
Dutith Eugine 22,753	Rogers Geo. P 55,325			
Eggleston Sarah J. 13,708	Rader Max 12,088			
Elsworth Henry 25,872	Ronz Alex 13,358			
Engs P. W 14,721	Rudd Joseph 11,155			
Fargis A. C 19,036	Ray Mary R 21,131 Rosentield Isaac 45,090			
Folien George P 11,113	Rosentield Isaac 45,090			
Furniss Wm. P 27,717	Redmond S. E 44,000			
Fitzgerald J. H 15,225	Spaulding Jas. N. 15,700			
Gaillard Jos. R 12,358	Solomon B. L 55,155			
Garner Thos, (est of) 32,681	Smith Urian J 23,957			
Gere Collins 16,210	Solomon S. B 10,312			
Gescheldt Anthony 11,448	Schermerhorn F.A. 13,982			
Graham John R 32,739	Southmayd C. F 32,299			
Greene John C 25,125	Shermerhorn E. H. 29,649			
Greenwood Mary 25,489	Skaats Schuyler., 10,294			
Griswold M. M 10,327	Solomon Judah H. 10,108			

6.365 Greene John C. 25, 125 Shermerhorn E. H. 29, 449
178 Greenwood Mary 25, 489
629 Griswold M. M. 10, 327 Solomon Judah H. 10, 108
18, 850 Grosz Fred. H. 10, 694 Smith Margaret. 21, 282
146 Grosz Fred. H. 10, 694 Smith Margaret. 21, 282
147 Haggerty John A. 16, 717 Sands Sami. S. 27, 417
148 Haggerty John A. 16, 717 Sands Sami. S. 27, 417
148 Haggerty John B. 10, 614 Sutton E. B. 20, 779
148 Haggerty John B. 10, 614 Sutton E. B. 20, 779
148 Haggerty John B. 10, 614 Sutton E. B. 20, 779
149 Howard Henry J. 30, 279
150 Haugh Henry J. 30, 279
151 Haugh David H. 97, 698
152 Haigh David H. 97, 698
153, 630
163 Hardt Wm. A. 15, 338
150 Hembold H. F. 22, 640
164 Hiscox Samuel E. 15, 621
165 Howland Mered. 34, 653
177 Taylon David. 11, 934
178 Howland Mered. 34, 653
178 Jaques Jas. M. 16, 648
178 Jaques Jas. M. 16, 648
178 Johnston John T. 56, 629
178 Keity John B. 11, 561
178 Keity G. L. 11, 631
178 Keity G. L. 11, 631
178 Keity John B. 11, 561
178 King Henrietta L. 36, 683
178 Knowiton D. 50, 634
179 Lawrence Henry. 10, 940
187 Langdon Harriet L. 18, 959
188 Lawrence Henry. 10, 940
189 Leverett Jossiah S. 13, 453
189 Levis John W. 27, 893
180 Mead Gabriel. 43, 500
181 Wright W. S. 47, 940
18

Alexander S. 10,482 McCormick W. H. 17,945
Althouse I. J. 14,793 Monsell James A. 12,900
Anthony H. T. 13,223 Monsell James A. 12,900
Archer O. H. P. 31,493 Monsell James A. 12,900
Archer O. H. P. 31,493 Monsell James A. 12,000
Broadhead G. H. \$10,933 Peak W. J. 34,062
Brownell S. B. 13,681 Seyman John F. 12,679
Calhoun John C. 16,932 Seyman John F. 12,679
Calhoun John C. 16,932 Schubert H. 24,373
Cleavetand A. 24,102 Shaw A. M. 14,381
Escoriage L. 11,688 Stevens A. H. 14,082
Ferguson T. 25,630 Smith Augustus. 41,832
Fountain J. 14,000 Smith Augustus. 41,832
Fountain J. 14,000 Smith Augustus. 41,832
Hayes Jacob. 30,805 Tinfitt J. M. 26,901
Hawkins C. P. 10,710 Toby J. R. 16,002
Hlggins A. 16,346 Treat E. P. 12,134
Hotby J. B. 12,152 Treaker G. W. (est.) 26,681
Kipp H. 56,013 Van Vieet. ... 11,836
Lowry J. Jr. 14,996

During the year ending April 30, 1863, there has been collected in the Thirty-second district from internal revenue \$7,712,482. The receipts during the several months were as follows: several months were as follows:-May, 1867. \$631,675 November, 1867 \$645,710 June, 1867. 606,427 December, 1867. 545,522 July, 1867. 911,465 January, 1863. 567,811 August, 1867. 841,672 February, 1868. 636,778 September, 1867. 664,439 March, 1863. 594,964 October, 1867. 620,977 April, 1868. 594,008 The receipts from licenses, which are issued annually in July and August, caused the apparent norease in the collections of those months. SECOND DISTRICT, BROOKLYN. The Assessor of the Second Collection District of Brooklyn has just completed the income returns. The following are the names of the gentlemen who made returns this year of incomes of \$10,000 Bullocke John 17,173
Carey George S 12,994
Chase J 16,113
Cahoone A. M. 13,745
Christmas Chas 10,104
Cooper C. W. 21,631
Cooper C. W. 21,631
Cooper William 40,338
Cox John 12,500
Crossman J. B 10,017
Crowell J 22,559
Curtis J. 58,686
Curtis J. 58,686
Curtis Geo. N. 39,030
Degraw J. A. 11,533
Durkee E. R. 29,573
Edwards Alex. 10,531
Eldridge D. A. 10,632
Erhardt Charles F 14,816
Farrington H 25,983
Farrington H 25,983
Farrington Geo. B 13,181
Freen Christopher 29,950
Figure 11,500

rington H. 25,983 Thruston J. S. 12,551 Trington H. 25,983 Thruston J. S. 12,551 Trington Geo. B. 13,181 Touccy John E. 15,010 en-Christopher. 29,950 Tuttle William. 21,567 film Thomas W. 11,506 Van Nostrand J. J. 14,623 tris Ed. 16,071 Wade W. 37,340 celluriz Jas. 23,063 Webb B: F. 10,015 ceman Joseph 12,693 Wellman W. P. 36,529 arichs C. F. A. 22,073 Wentz J. M. 12,298 tiz H. 10,848 Westfail D. 10,135 ward Sanil. G. 35,974 Whiting J. W. 21,883 at H. W. 26,277 Whitney J. F. 11,403 celluris D. 22,498 Wood C. D. 63,490 cellurgson J. B. 30,676 Worth Paul. 14,591 nson H. 12,135 Worth Curtis L. 12,045 the facouse lists show the total amount of tax in The income lists show the total amount of tax in the Second Collection district is \$330,921 40.

Sage H. W..... Sage W. H.... Sharkey James....

Shortham S. F. 14,567 Smith Samuel. 23,674 Smith Thomas. 33,609 Smith Francis S. 19,401 Street F. S. 18,550 Thomas W. H. 10,887

The working of the Internal Revenue Department in one district out of the nine into which the city of New York is divided shows among other things the following facts in connection with its receipts for the first four months of the present year, ending the 30th of April. The actual amount of receipts in the Eighth district accruing from taxes on spirits and manufactured goods very nearly touched \$599,000, and the quantity of spirits bonded in the month of April alone reached \$2,000 gallons, upon which the tax of \$2 a gallon is sure to be paid before being released from bond. The distilleries, by governmental order, have been closed since Wednesday, the 20th ult., and it is stated that that step has been resorted to with the view of suppressing the system of illicit distillation and smuggling of whiskey alleged to be in operation, and to protect the fair trader in carrying on his business. In connection with this stoppage of the distilleries the price of whiskey has risen twenty cents per gallon since the above mentioned date. It was ascertained last evening that holders of the article are retiring from the market, and refuse offers to purchase except at an advance of fifty cents in excess of the price which ruled on Tuesday last. This violent change in the market price of whiskey, it is alleged, was caused by the monstrous interference of government with the ordinary course of trade in stopping the distilleries. district accruing from taxes on spirits and manufac-

Jenckes' bill amending the Bankrupt act, and at the same time adds:-"No such restrictionary clause should have been introduced in the bill, and the will do well to repeal the original clause referred to entirely. A bankrupt act should give equal relief to all, with or without assets." I beg to differ with this opinion. It was nothing but just and right that Congress, at the time of the creation of the Bankrupt congress, at the time of the creation of the Bankrupt act, did consider it necessary to give relief to those who, in consequence of the war, lost their fortune, or to those who, in the absence of a uniform law and through the obstinacy of their creditors, could not get a discharge from their debts, and thus were deget a discharge from their debts, and thus were debarred from pursuing their vocation anew; but this object was attained by allowing to such of the class of unfortunate merchants or others to file their petitions as bankrupts for one year from the time this inw went into operation, and entitling them to a discharge from all their debts, even without any assets whatever. So far as this went the law worked beneficially, and we may consider it a fact that all those who owed old debts and had no assets to settle them with have availed themselves of this benevolent intention of the law, and have already filed their petitions in order to get discharged. But is there now any necessity to extend this privilege for any longer time, or is it right that a man, who through unfortunate or imprudent business transactions has lost his own capital and also a part of what he borrowed, should by law be allowed, nay, encouraged, to put at stake the remaining part, which justly belongs to his creditors, and lose this also? If this should be allowed then confidence—the basis and soul of commerce—must cease to exist, and we would necessarily again return to that primitive state of trade which our Biblical ancestors carried on, or which we find nowadays among the yet uncivilized inhabitants of the world. Such a restriction as contained in the second part of the thirty-third section of the Bankrupt act (which should have gone into operation after the 1st of June, 1868) is an indispensable necessity for the protection of the creditors, and I think I give only expression to the universal opinion of all the honest business men, when I say that the postponement of the taking effect of this restriction will be considered as an unfortunate act, which will only tend to destroy what little confidence there is existing yet in the 'commercial community. The New York merchants at least have had quite sad experiences in regard to the working of the Bankrupt act, without the second clause of the thirty-third section, and at present a notice of ban barred from pursuing their vocation anew; but this object was attained by allowing to such of the class

OFENING OF THE ERIE CANAL.—Water was let in the Brie Canal during Friday and Saturday, and yesterday morning boats began to move. The large amount of produce frozen in last winter will now soon reach the market. All the loaded boats between West Troy and Schenectady will reach tide water by this morning. Cargoes were arriving all day yesterday, and there was great activity along the line. Navigation is resumed under favorable auspices. Through the energy of the officers having the canal in charge a large amount of work has been done during the past two weeks, and it is the determination to maintain good navigation as far as it is possible to secure it. The weather is favorable, and the prospects for a successful season reasonably good.—Albany Aryus, April 27.

## **NEW YORK AND PARIS FASHIONS**

We have a very wholesome, but at the same time a somewhat annoying custom, in this country—that of moving and house-cleaning—which is always undeviatingly adhered to and almost religiously observed at this season of the year, and which, by the way, is more beneficial, in a hygienic point of view, and far more salutary in its effects than any other peculiarity of the American people. Owing to the "topsy-turviness" of all well regulated households during the first week of May, our women, as a general rule, pay but very little attention to the fleeting and changing fashions. It is not until after the scourings and renovations of their household effects and drawing rooms that our women, at this season of the year, caimly and deliberately yield to the irresistible fascination of joining with the gliddy throng, who all the year round admire the vagaries and pay homage to the abominations—by imitating—of that fickie nondescript termed Fashion. After the vexations and tribulations of the "spring cleaning" pass away they surrender themselves cheerfully to the delights and pleasures of ribbons, of laces, of sliks and of colors until they become inextricably mixed up in an enjoyable bewälderment of styles from which they find it difficult to select what they desire or actually need; and in which delightful state of perplexity they genis difficult to select what they desire or actually need; and in which delightful state of perplexity they generally still find themselves when the season closes. This peculiar sort of procrastination is a noticeable feature among American ladies, and the very seasons now seem to have caught the same complaint. Spring is nearing summer rapidly, and we shall soon find ourselves in the sweltering days of June, but as yet we have not been vouchsafed one week of unbroken pleasant weather. The chances now are that the ladies and the clerk of the weather will inaugurate the summer season and the summer style of the second of the summer style of the second of the second of the summer style of the second of the summer style of the second of t

Week—Engenie and Napoleon on Good Fri-day—The Emperor Criticising a Sermon— An Aristocratic Christening and Imperial Tollets—The Camargo Style of Trimming— Walking Dresses for Juveniles—Underpetticonts—Fun and Fashion at a Horse Fuir— Italian Court Robes.

Paris, April 17, 1868.

There is a gentleman in Paris who appears at his club in a pair of white pantaloons on the 21st of every March, and he calls that inaugurating spring. He is the only individual of my acquaintance who feels like white pantaloons at all, and I expect to see his name down in the aristocratic obituary before the wind has done curling up all the zinc roofs and blow-ing down all Mr. Haussmann's demolitions on our bran new Easter beavers.

On leaving the Tuileries chapel on Good Friday,

where at twelve the Emperor, Empress and young Prince attended, the Bishop of Arras officiating, I went to have a look at the cardinals up at the Paris Observatoire. There they were, all four of them without any Roman hats on—north, south, east and west—puffing worse than the anteditivian beligws which must have helped to make the trumpets that blasted down the walls of Jericho. I tied my pocket handkerchief over my ears and questioned the official who has the supervision of the cardinal points I inquired, what was the matter with meteorology, and he informed me that M. Leverrier, who is ap-pointed administrator of the starry heavens in France, had paid a young astronomer three hundred francs for having discovered a new planet, which he was not to say was in store, and he (the superintendent of observatories) supposed this planet had something to do with the raw atmosphere. As he could not vouch for the assertion I don't mean to believe that a planet that has not brought in more than three hundred francs to an astronomer—a planet that is not to "come out" until it has been introduced by M. Leverrier, who, having the sweep of the sky, must know best what is worth picking up and what is not—no, I never will take it for granted that such

must know best what is worth picking up and what is not—no, I never will take it for granted that such an insignificant thing can so upset the thermometers that mercury on Easter Sunday fell down the ladder as far below zero as it did on Christmas Tay. What is worse, it has not got up again.

It was unfortunate I had to mail my last courier before the solemnties at the court had began, although there was little to note on Good Maiday beyond the very anstere appearance of the chapel. Every one was in deep mourning; the Empress herself wore an immense black lace veil, which entirely covered her. On the evening before several parts of the Stabat Mater were sung by Mile. Nilsson and Mile. Block Faure from the opers and M. Picot. The choruses were given by pupils from the Gonservatoire. The Emperor did not attend in the evening, feeling indisposed, and when the Grand Chamberlain's usher announced "the Empress" she advanced to her tribune alone, followed by her son and the court. In the morning of the same day the Emperor had attended mass, and on this occasion the Empress was again in black. It is here my duty to say that every observance of the Church is followed by the imperial family most strictly. The Emperor is not averse to a seemon, he rather likes it, but it must be a good one, and some of the preachers he has had lately at the Tulieries are not remarkable orators. Thus on hearing a sermon on one of the great penance days the Emperor whispered to a chamberlain on re-entering his apartments, "I don't know if I am getting weak of intellect, but I own Mr. Bauer's discourses are beyond my comprehension."

On Easter Sunday after grand mass the Emperor and Empress stood sponsors for two new born children—one of Marshal Canrobert, the other of the Duke de Montmorency. A new O Sabutaris by Auber was sung by Mile. Nilsson, accompanied by the organ and Sarasate on the violin. The Jordan of the little ones was a large ewer embossed.

The Comtesse de Montebello, in lilae satin and lace.

and Serasate on the violin. The Jordan of the little ones was a large ewer embossed.

The Comtesse de Montebello, in lilac satin and lace, promised in the name of the Emperor and Empress to give up Satan and all his works, while a future little marshal heid his tongue in a most exemplary way. Not so the small Montmorency: in the first place, he and his nurse were very busy somewhere, and came in late—a bad sign for a dusc; and his father was in a furry, and when the little windfall did come in he was in a violent temper. The Viscount

Laferreire and his grandmether, the Comtesse Aguado, gave up all the batasa for his in the names of their severelym, and all my computited were of their severelym, and all my computited were to their severelym, and all my control of their severelym, and the cortege entered as the control of the control of

# NOTES ON ART.

The Portraits at the Academy.

One of the most prominent features of the present exhibition of the Academy of Design is offered, as usual, by the portraits. Blandly screne bank presidents, simperingly conscious beauties, gorgeously florid matrons, all look down from their elevated positions with a complacent air, as if each one was thoroughly satisfied at being the cynosure of all eyes. It is refreshing to compare the portraits of this exhibition with those of last year, and to notice a great improvement on the part of some artists. Mr. Hicks, for instance, has made such progress that we can safely lay to our souls the flattering unction that it would be now impossible for him to produce again such a "sprawling abomi-The Portraits at the Academy. for him to produce again such a "sprawling abomi-nation" as the waste of canvass which he last year called a portrait of Dr. Kane. Of the portraits which are No. 526, Mr. Parke Godwin, and No. 346, Mr. William M. Evarts. Of these the one of Mr. Godwin is the better, showing more thought and feeling, and being more soft and luminous in its lights and shadows. There is, however, one part of Mr. Hicks' system against which we must enter a mild but firm protest, and that is among the accessories. They add nothing to the picture, destroy the harmony and often show an ignorance if not contempt for the tout ensemble of

Mr. Huntington paints this year as he has painted for the last dozen years, and as he probably will paint (D. V.) for the next dozen years to come. It is surely no dispraise to say that an artist sustains an honorable early-won reputation. How many there are whose latest works are by no means their best! Mr. Elliott's portraits are still as vivacious and vigorous as ever, though it may be questioned if he does not sometimes so heighten the original qualities of his subject as to approach very near the

bounds of that shadowy region called untruth

does not sometimes so heighten the original qualities of his subject as to approach very near the bounds of that shadowy region called untruth. It is curious to compare with his crisp and distinct delineations the dull and often dim manner in which Mr. Page's paintings are executed. The latter, however, grow upon the spectator, and the more they are regarded the more impressive and striking do they become. This style of painting is like a two-edged sword, and unless very carefully whiled is extremely apt to cut both ways—the artist and the sitter. Mr. Page should never expose himself to the slightest risk of becoming a coarse, vulgarizing artist.

Mr. Baker appears to aim at producing an effect, no matter how. His portraits are sometimes noticeable for a certain superficial gitter which vanishes on a closer inspection and reveals lack of study, of skill and of patience.

A forcible, earnest portrait is that of Mr. Lester Wallack, by Mr. W. O. Stone, as Don Felix in the "Wonder." It is striking and impressive, with but the single drawback of the desh tints of the face being somewhat hard. Not only are the pose and expression faithfully represented, but the hat and the feathers are well worked up and not slightingly dismissed with a few vague touches.

Those portraits which Mr. Le Olear sends are all distinguished by thorough, diligent study, and show traces of a ready, well trained eye and hand. Were we disposed to be hypercritical we might object that they are somewhat deficient in force; but when we have such truthfulness as these show we are not disposed to guarrel with the artist for a feature which may be, after all, purely imaginary.

Kaulbach's Era of the Refermation.

The artistic event of the week has been the exhibition at Somerville's Art Gallery, on Pitth avenue, of the original cartoon for Kaulbach's "New Era of the Reformation." This cartoon, which he painted in pursuance of the at order are respectively, "The Building of the Tower of Babel," "The Nations of Greece Listening to the Songs of Homer,"

cording to the reformed ceremony. Behind the Reformers is a group of Huguenots with their william chief, Coligny, and further to the left is litzabeth, of England. Corresponding to her, or the opposite column, is Gustavus Adophus, of Sweden. A group of English Protestants, with Archbishop Cranmer at their head, stands near Elizabeth, while Wilhelm von Oranien and Barneveldt turn towards the German reformers. In the side nave the artist shows us the arts in their new developments. Durer and Holbein, Peter Vischer, Leonardo and Esphaet; and next to them Guttenberg, with type setters and printers. Further on is a group of scholars, and among them Erasmus and Reuchlin, Shakspeare and Cervantes, Ulrich von Hutten, Thomas Morus, Petrarch and others. In the left side nave we find Copernicus, Galileo, Kepler, Newton; prominent in the foregr und Columbus, with his hand on the globe, and also Frank, Toracelsus, Agricola and other men of science. We cannot more appropriately close than with an extract from an extended notice of the magnificent work in the London Art Journal:—'Kanibach has given to the world his version of one of the grandest thomes that history offers to human intelligence, and has increased the difficulties of his task by the comprehensiveness of his narrative. It were no compliment to Herr V. Kaulbach to address to him the threadbare, formulary compliment about the creation of difficulties with a view to their conquest. His title is of that elastic character that he might have ilmited his studies to the foremost solders of the Reformation; but his picture comprehends men ed every social profession and political shade who, by acts or writings, contributed to the movement, directly or indirectly, or with the most of the Reformation, the sisting of the history of centuries—the essence, pure and delicate, of thousands of volumes. We must look at the assemblage as a grand commemoration, in the spirit, of the vicisal-tudes and struggles of the Reformation, from the rising of its morning star (Wickliffe) to th

BIERSTADT'S DOMES OF THE YOSEMITE. English Acknowledgment of American Genlar

English Acknowledgment of American GenlarThe Work as Seen in London.

[From the London Post, April 15.]

Our American cousins bid fair to rival us in the art of landscape painting. As southour and signed painters the optemplation of beauty and strength in the circus, the symmasium and the public bath which inspired the genlus of Greece, it is fair to conjecture that the gaunt and unbeautiful characteristics of transatiantic physique may in some measure account for the iess active development of transatiantic taxond in these branches of art. American life and manners, wanting so much of the tender domesticity and aristocratic tradition of older forms of society, are essentially inartistic; hence the literary tendencies of the race run chiefly to journalism, and good American novels are few and far between. American poetry, at its best, has never overleaped that boundary which separates second rate from no lack of material. They have a magnificent country to inspire them—a country of the mobile of the town of the tender of the country of the property of the property of the property of the property of the them—a country of the mobile of the country of the property of the property of the trade of the country of the property of t

the painter has invested this part of his pictur mountain rears its head like the head of som diluvian animal. The sunlight is dimmed y presence. The atmosphere is death-like. The no living thing anywhere in sight—no sign of tion or culture, no trace of man, no beast, i no insect. A white haze hangs over the vall silence and solitude pervade every part of the

# NEW JERSEY.

In Brief.-A man named Sharkey died suddenly at Washington village yesterday. Coroner Warren was notified. The Common Council of Hoboken held their last

The Common Council of Hoboken held their last meeting last night and the new Council of Jersey City will hold their first meeting to-morrow.

The Hudson county courts will be opened on Tuesday week.

The coopers in the yard of H. & H. Shepherd of Newark, have refused to go to work unless they receive an advance on their present wages. Only apprentices now work in the yard.

Warrants have been issued for the arrest of several of the men who struck for wages at the Scranton coal dock, Jersey City. These men are charged with conspiracy and intimidating other workmen.

Newark. Newark.

LARGE HAUL OF ALLEGED COUNTERFEITERS.—Yesterday forenoon three men, named Henry Schaffer, Gustave Ziruth and George A. Julier, were brought Gustave Ziruth and George A. Julier, were brought before Commissioner Whitehead to answer a charge of being connected with a gang of counterfeiters, whose principal rendezvous is at Newton, Sussex county, where two of the party, Ziruth and Julier, were arrested on Friday evening. Schaffer, who was formerly a member of the police force, was arrested here by detective Nettleship. Ziruth gave bail in the sum of \$2,000, and the others stand committed. Before the same authority were arraigned James E. Lawrence and John Stuckler, who were captured the preceding evening while endeavoring to "push" a ten dollar counterfeit gote in the store of Mr. Frank McGinnis, 103 Lafayette street. When searched there was found on Lawrence's person some \$230 in bills of the same description, purporting to be issued by the Saritoga and Waterford banks. They were also committed for trial. The Newton operators dealt in \$2 of the Market National Bank, New York.

INJURED THROUGH THE CAVING IN OF A SEWER. An Irish laborer, whose name could not be ascer-An Irish isoorer, whose name could not be ascertained, sustained serious injuries yesterday afternoom through the caving in of a sewer at which he was employed, near the corner of Washington and Market streets. In addition to being crushed badly he was struck on the head by a large stone, which lafficted a severe wound.

OPENING OF THE NEWLY ESTABLISHED COURT OF QUARTER SESSIONS.—In accordance with the provisions of a bill passed by the last Legislature a Court of Quarter Sessions has been established here, with Judge Robert S. Green as presiding magistrate. The opening of the court took place on Friday, on which occasion charles Taylor, an incorrigible sneak thief, whose operations in Union township have been quite extensive recently, was tried, and, on conviction, sentenced to one year in the State Prison. Allota Titiani, a dusky daughter of Ham, aiready noticed in the Herald, was found guilty of robbing her employer, Mr. Ogden P. Edwards, and sent to the county jail for three months. Taylor, in connection with Frank Wheeler, whose burglarious operations in the vicinity of Rahway have gained him considerable notoriety, were removed by Chief of Police John Heron yesterday forenoon to Trenton and lodged in the State Prison. Wheeler will remain there for two years.

Trenton.

The New County Jail.—The new county jaff, OPENING OF THE NEWLY ESTABLISHED COURT OF

THE NEW COUNTY JAIL .- The new county jail,

which has been in process of erection for the last six months, is all but completed, and will go into operamonths, is all but completed, and will go into operation as soon as the new Board of Chosen Freeholders
enter upon their duties, some time in the present
month. The building is neatly constructed, well
ventilated and consists of thirty-two cells for males,
cach seven feet six inches long by four feet six inches,
and eight for females of similar dimensions. The
May term of the County Court commences on the
light inst., the calendar being unusually light